Contact: Collections Division 410-361-9690

#### TELECOMMUNICATIONS TAX

## **RULES AND REGULATIONS**

ADOPTED UNDER THE AUTHORITY OF SUBTITLE 25, OF ARTICLE 28 Of the Baltimore City Code as last amended by Ordinance 10-0303 Approved June 29<sup>th</sup>, 2010

Operators shall retain in their files at their principal business or if not located in Baltimore City some other convenient location within the City of Baltimore, duplicate copies of tax returns along with records and information in support of all returns. All such supporting information shall be retained by the operator for the same period as is required for Federal Tax purposes.

Monthly payment forms shall be filed for each account. The monthly payment forms shall be completed in their entirety and filed on or before the 25<sup>th</sup> day of each month.

The tax is applicable to all telecommunications "lines," meaning a wired or wireless connection, identifiable through a unique telephone number, to an exchange, wireless, or other telecommunications service.

Any exemption claimed by virtue of non-taxable status under this ordinance, shall be reported monthly. The only exemption allowed under this law is for "Lifeline Service" customers, as defined by the rules of the Federal Communications Commission and the State Public Service Commission. Exemptions claimed must be supported by documentation that must be submitted with the monthly tax returns. The company shall retain all exemptions in their files in the same manner and for the same period of time as all other pertinent information, and make these records available, at all times during business hours, for inspection and audit by authorized representatives of the City of Baltimore.

The return shall be signed by the owner, officer, partner, or authorized representative of the operating entity as to the correctness and accuracy of the return.

Any person, who violates any provision of this subtitle or of a Rule and Regulation adopted under this subtitle is guilty of a misdemeanor and, on conviction, is subject to a fine of not more than \$1,000.00 or to imprisonment for not more than 12 months or to both fine and imprisonment for each offense.

These regulations have been approved this 29<sup>th</sup> day of the month of June, 2010 and submitted to the Department of Legislative Reference pursuant of the provision of Section 25-8 (b) of Ordinance No. 04-0726.

APPROVED FOR FORM AND LEGAL SUFFICIENCY: APPROVED BY THE DIRECTOR OF FINANCE: Gallagher, Director of Finance Operators shall servin in their fales at their principal business or if one: other convenient to afrom within the Cary of Baltimore, dupt ours copies of this returns along with record and information in surprise of the remains. All fach supporting information

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# Contact: Collections Division

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## RULIUS AND REGULARITORS

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Of the Baltimore City Code as last amounded by Ordinance (M-726
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Monthly payment forms shall be filled for each account. The mentaly payment forms shall be contributed to their entirely and rited on or below the 25th day of each month.

The ray is applicable to all telecomorphismical lines," meaning a word on wireless connections identifiable through a maque telecomorphism or on exchange, wireless, or office telecomorphisms service. "Wireless service" does not include paging services formsed by the Federal Communications Communication order 17 C.F.K. Page 12 and 70, as in effect on billy 1, 2004.

The tax is applicable to releconsmunications servicus provided beginning August 1, 2004. Land lines shall be taxed at the superstines contage (15%) sales tax rate for services through July 31, 2004. Wireless lines shall not be taxed on any service through July 31, 2004. For service provided bearings on August 1, 2004, the rate of tax imposed in

- 1) \$3.50 per month or part of a menth tonevery trace or unoun amous tipe, whether is residence, business, RFY runk line, or other wined or wholess relecorning fications line, except for centric times; and
  - 2) \$6.35 per monte or part of a month lure sub centre. Line

The lax for the first August billing cycles overlapping August 1, 2004 unity about the project to reflect the change in the rates for jund lines and the new ray for wholes lines beginning August 1, 2004.

may exemption claimed by virtue of non-revable status under this ordenine, shall be conorred morethy. The only exemption alterest and it is less its result of the only exemption alterest and its less of the Pedera: Communications Commission and the State Public Service Commission. Exemptions defined mast be supported by documentation that must be submitted with the monthly cax returns. The company that result altered the exemptions in their files in the same

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#### TELECOMMUNICATIONS TAX

#### **RULES AND REGULATIONS**

ADOPTED UNDER THE AUTHORITY OF SUBTITLE 25, OF ARTICLE 28 Of the Baltimore City Code as last amended by Ordinance 04-726 Approved June 23, 2004

Operators shall retain in their files at their principal business or if not located in Baltimore City some other convenient location within the City of Baltimore, duplicate copies of tax returns along with records and information in support of all returns. All such supporting information shall be retained by the operator for the same period as is required for Federal Tax purposes.

Monthly payment forms shall be filed for each account. The monthly payment forms shall be completed in their entirety and filed on or before the 25<sup>th</sup> day of each month.

The tax is applicable to all telecommunications "lines," meaning a wired or wireless connection, identifiable through a unique telephone number, to an exchange, wireless, or other telecommunications service. "Wireless service" does not include paging services licensed by the Federal Communications Commission under 47 C.F.R., Parts 22 and 90, as in effect on July 1, 2004.

The tax is applicable to telecommunications services provided beginning August 1, 2004. Land lines shall be taxed at the current percentage (12%) sales tax rate for services through July 31, 2004. Wireless lines shall not be taxed on any service through July 31, 2004. For service provided beginning on August 1, 2004, the rate of tax imposed is:

- 1) \$3.50 per month or part of a month for every telecommunications line, whether a residence, business, PBX trunk line, or other wired or wireless telecommunications line, except for centrex lines; and
- 2) \$0.35 per month or part of a month for each centrex line.

The tax for the first August billing cycles overlapping August 1, 2004 only should be prorated to reflect the change in tax rates for land lines and the new tax for wireless lines beginning August 1, 2004.

Any exemption claimed by virtue of non-taxable status under this ordinance, shall be reported monthly. The only exemption allowed under this law is for "Lifeline Service" customers, as defined by the rules of the Federal Communications Commission and the State Public Service Commission. Exemptions claimed must be supported by documentation that must be submitted with the monthly tax returns. The company shall retain all exemptions in their files in the same

manner and for the same period of time as all other pertinent information, and make these records available, at all times during business hours, for inspection and audit by authorized representatives of the City of Baltimore.

The return shall be signed by the owner, officer, partner, or authorized representative of the operating entity as to the correctness and accuracy of the return.

Any person, who violates any provision of this subtitle or of a Rule and Regulation adopted under this subtitle is guilty of a misdemeanor and, on conviction, is subject to a fine of not more than \$1,000.00 or to imprisonment for not more than 12 months or to both fine and imprisonment for each offense.

These regulations have been approved this 13<sup>th</sup> day of the month of July, 2004 and submitted to the Department of Legislative Reference pursuant of the provision of Section 25-8 (b) of Ordinance No. 04-726.

APPROVED BY THE DIRECTOR OF FINANCE:

Edward J. Fallagher, Deputy Director of Finance

Date

manner and for the same period of one as all other pertitions information, and make these seconds available, at all times during our ness hours, for inspection and sucir by authorized representatives at the City of Balancore

The return shall be signed by the owner, officer, parmer, or authorized representative of the operating entities to the correctness and accuracy of the return

Any person, who violates any provision of this subarla or of a Kule and Regulation adopted under this suburle is guilty of a misdemeaner and on convertor, as subject to a fine of not more than \$1,000,00 or to imprisonment for not more than \$2 months as to both fine and imprisonment for each offense.

These regulations have been approved this 43th day of the mouth of July. 2004 and submitted to the Department of Legislative Reference pursuant of the provision of Section 15-8 (b) of Ordinates No. 04-726.

APPROVED BY THE DIRECTOR OF FINANCE

Edward J. Wallagior, Deputy Director of Finance